



wherein R<sub>1</sub> is hydrogen or methyl; R<sub>2</sub> is a component excluding hydroxyl groups from a polyhydric alcohol; X is a component, excluding isocyanate groups, from an isocyanate compound; k is an integer of 1 to 5; and l is an integer of 1 to 3, with the proviso that k and l cannot both be 1.

Claim 7 (Twice Amended): An anti-reflection material as recited in claim 13, wherein said ultrafine particles have a particle size of 30 nm or less.

Claim 10 (Twice Amended): An anti-reflection material comprising a transparent substrate, a hard coat layer provided on one surface or two surfaces of said transparent substrate directly or via another layer, an anti-reflection film further provided on a surface of said hard coat layer, wherein said hard coat layer comprises at least one radiation and/or thermosetting resin and titanium oxide ultrafine particle which is surface-treated by an oxide or a hydroxide of at least one element selected from the group consisting of silicon, zirconium, aluminum, tin, and cesium, wherein said titanium oxide has a rutile-type crystal structure.

Claim 13 (Twice Amended): An anti-reflection material comprising a transparent substrate, a hard coat layer provided on one surface or two surfaces of said transparent substrate directly or via another layer, and an anti-reflection film consisting of one layer or multi-layers having an adjusted refractive index further provided on a surface of said hard coat layer, wherein said hard coat layer comprises ultrafine particles having a higher